

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF PENNSYLVANIA

IN RE:	:	CHAPTER 11
PHILADELPHIA ENTERTAINMENT AND	:	
DEVELOPMENT PARTNERS, L.P.,	:	
	:	
DEBTOR.	:	BANKRUPTCY No. 14-12482-MDC
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PHILADELPHIA ENTERTAINMENT AND	:	
DEVELOPMENT PARTNERS, LP D/B/A	:	
FOXWOODS CASINO PHILADELPHIA	:	
	:	
PLAINTIFF,	:	
	:	
V.	:	ADVERSARY No. 14-00255-MDC
COMMONWEALTH OF PENNSYLVANIA	:	
DEPARTMENT OF REVENUE, <i>ET AL.</i> ,	:	
	:	
DEFENDANTS.	:	

ORDER

AND NOW, upon the *Defendants' Motion to Dismiss Adversary Complaint or, in the Alternative, to Abstain* (the "Motion to Dismiss")¹ in the above-captioned adversary proceeding.

AND, the Court having considered the Complaint, the Motion to Dismiss and the briefs and arguments in support and in opposition of the Motion to Dismiss.

AND, this Court having jurisdiction to consider the relief requested by the Motion to Dismiss in accordance with 28 U.S.C. §§157(b)(2)(H) and 1334.

It is hereby **FOUND** and **DETERMINED** that:

1. The Motion to Dismiss is **GRANTED**.

¹ Adv. Pro. Docket No. 13.

2. Counts II, III, and IV of the Complaint are **DISMISSED** with prejudice pursuant to Federal Rule of Civil Procedure 12(b)(1) and (6).

3. Counts I, V, VI, and VII of the Complaint having been previously dismissed by a final Order dated April 8, 2016, the Complaint is **DISMISSED** in its entirety with prejudice pursuant to Federal Rule of Civil Procedure 12(b)(1) and (6).

Dated: December 31, 2019



MAGDELINE D. COLEMAN
CHIEF U.S. BANKRUPTCY JUDGE